

Office of State Uniform Payroll	
Procedure Title: Verifying Form W-2 Figures	Revision Date:
	Issue Date: January 22, 2016
Unit: Wage and Tax Administration Unit	Page Number: 1 of 2
Contact: _DOA-OSUP-WTA@la.gov	

Employee Administrators (EA) can verify the figures on an employee's Form W-2 by utilizing the following LaGov HCM Reports: Remuneration Statement (ZP106), Payroll Reconciliation Report (ZP145), Employee Wage Type Results Report (ZP64), Employee YTD Wage Type Results Report (ZF73), LaGov HCM Fringe Benefit Report (ZP124) and Time Entry Audit Report (ZT02).

In addition, the following calculations can be used to verify Form W-2 figures:

Federal/State Taxable Wages (Box 1 / Box 16):

	Gross Wages (obtain using above stated reports)
plus	Non Cash Fringe Benefits (Fringe Benefit Report - ZP124)
minus	Cafeteria (Box 14)
minus	Deferred Retirement (Box 14)
minus	457 Deferred Compensation Contributions (Box 12 Code G, subtract ROTH post-tax contributions in Box 12 Code EE from this amount)
minus	403(b) Tax Shelter Annuity Contributions (Box 12 Code E)
minus	Health Savings Account – Employee share (YTD Wage Type Results – ZF73)
minus	Workers' Compensation (Wage Types 670 and 674 – ZP145)

Social Security Wages/Medicare Wages (Box 3 / Box 5):

	Gross Wages (obtain using above stated reports)
plus	Non Cash Fringe Benefits (Fringe Benefit Report - ZP124)
minus	Cafeteria (Box 14)
minus	Health Savings Account – Employee share (YTD Wage Type Results – ZF73)
minus	Workers' Compensation (Wage Types 670 and 674 – ZP145)

If it is determined that the W-2 is incorrect, the Employee Administrator must contact the OSUP WTA Unit. If an agency is aware of any situations and/or problems related to Form W-2, contact OSUP for assistance. **Please do not instruct employees to call OSUP directly.**

NOTE: Employees should be advised that Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their earning statement or any reports in LaGov HCM to complete the IRS Form 1040.

Please see attached reference guide for descriptions of informational codes on the Form W-2.

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Form W-2 Reference Guide		
Box	Code	
10		Dependent Care Benefits (Included with Cafeteria amount in Box 14)
12	E	403(b) Elective Deferrals
12	G	457 Deferred Compensation Contributions. Includes 457A, 457B, 457C, 457D, 457R, 457S and ROTH contributions.
12	W	Employee and Employer Contributions to Health Savings Account (HSA)
12	DD	Cost of Employer-Sponsored Health Coverage. <u>Informational purposes only.</u> The amount includes the employee and employer health insurance premiums (flex/non-flex) paid during the year. This amount is <u>not</u> taxable to the employee. To obtain this figure, run the Payroll Reconciliation Report (ZP145), using the W-2 Box 12, DD variant. Enter the personnel area and/or personnel number and execute report. Report output will show the total for employee and employer shares, but with opposite signs. Amounts should be added together to verify the amount reported on the W-2.
12	EE	457 ROTH Contributions (post-tax)
14	Retirement	Employee contributions to a State Retirement System or 457R plan
14	Cafeteria	Flexible Benefit Plans (Includes Dependent Care, Flexible Spending Accounts, employee contributions to HSAs, Health Premium Conversions, and pre-tax Statewide Vendor Deductions)